

Chief Pozzo

COUNTY OF LOUDOUN
Office of the County Administrator
Memorandum

Date: December 2, 2009

To: Department Heads
Staff Liaisons to Boards, Commissions and Committees

From: *LN cd*
Linda Neri, Interim County Administrator

Subject: Expenditures for Boards, Commissions and Committees

During FY 09 an ad hoc committee of Board members undertook a comprehensive study of advisory boards, commissions and committees. It became apparent during this review that the total operational cost of advisory boards, commissions and committees is not fully known and is difficult to capture. This is due to the fact that some groups have separate budgets (and are consequently listed in the budget document) and some do not. Additionally, those that do not have separate budgets are, in some cases, financially supported through departmental funds.

In order to better account for the operational expense of advisory boards, the ad hoc committee recommended to the full Board during the FY 10 budget process that expenditures in support of these groups be captured in one place so that the Board could see what level of funding was provided to and spent on all advisory boards. To that end, the Board voted (during the FY 10 budget process) to:

- 1) Establish separate accounting index codes for all advisory boards, commissions and committees;
- 2) Direct departments to charge all expenditures in support of these groups to the respective index code; and
- 3) Approve the development and distribution of written criteria for allowable and appropriate expenditures in support of these groups.

The Budget Office has established a separate index code for each advisory board, commission and committee in existence as of July 1, 2009 (see list in Attachment I). The Budget Office will continue this practice when new groups are established by the Board. As directed by the Board, please ensure that all expenditures related to your respective boards, commissions and committees are charged to the appropriate index code and the Expenditure Guidelines provided in Attachment II (along with the County's travel and allowable expenditure policies that are also attached) are followed. I assume you will forward this memo and all attachments to individuals in your department that staff and/or make purchases in support of a board, commission or committee. If you have any questions, please contact Julie Withrow in County Administration.

C: Julie Withrow, Assistant to the County Administrator
Leslie Hansbarger, Assistant to the County Administrator
Luz Cofresi-Howe, Budget Officer
Budget Analysts



Committees, Boards

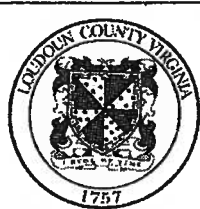
<u>Name</u>	<u>Department Support</u>	<u>FAMIS code</u>
Advisory Commission on Youth	PRCS	017802
Advisory Plan Examiner Bd	B&D	016002
Affordable Dwelling Unit Advisory Bd	Housing	019201
Agricultural District Advisory Comm	Econ Dev	630206
Animal Advisory Committee	AC&C	016601
Art Advisory Committee	Co Admin	010201
Board of Equilization	MFS	013201
Board of Zoning Appeals	Planning	016202
Building Code & Appeals Bd	B&D	016003
Cable & Open Video Systems Commission	PIO	010301
Civil War Battles	Co. Admin	973096
Commission on Aging	PRCS	017101
Community Action Agency Advisory Board	Housing	018003
Community Criminal Justice Board	Comm Corr	017502
Community Policy & Management Team (CPMT)	Fam Svs	018004
Community Services Board	MHMRSA	017701
Courthouse Grounds & Facility Task Force	OCC	016401
Disability Services Board	Fam Svs	800967
Economic Development Commission	Econ Dev	016301
Electoral Board	Co. Admin	010401
Family Services Board	Fam Svs	018001
Facility Standards Manual Public Review Comm	B&D	016004
Fire & Rescue Commission	Fire & Rescue	016001
Fiscal Impact Committee	MFS	014401
Historic District Review	Planning	620267

Housing Advisory Board	Fam Svs	018002
Housing Choice Voucher Resident Advisory Bd	Fam Svs	018005
Joint Committee/County and Town of Leesburg	Planning	016204
Library Board of Trustees	Libraries	017001
Loudoun Health Council	Health	016801
Loudoun Co Soil & Water Conservation Dist	Co. Admin	019301
OPEB Committee	MFS	014102
Open Space Advisory Committee	Co. Admin	019101
Planning Commission	Planning	016201
Rural Economic Development Council	Econ Dev	019401
Transit Plan Advisory Board	Transp	016902
Transportation Safety & Improvement Commission	Transp	016901
Water Resource Technical Committee	B&D	016005
Woods Rd Special Exception Review Committee	Solid Waste	016402

Expenditure Guidelines for Boards, Commissions and Committees

The following guidelines apply to expenditures in support of advisory boards, commissions and committees:

1. All expenditures must be charged to the designated index code and coded properly with the appropriate sub-object code.
2. All expenditures are public information and are subject to public review.
3. All expenditures should be necessary to support the work of the respective board, commission and committee.
4. All expenditures must be in compliance with the County's Travel and Allowable Expenditure policies (copies attached). Guidelines for specific expenditures follow:
 - a. Generally, food should not be provided and meetings should not be routinely scheduled at meal times.
 - b. Copies of items and documents to support advisory boards, commissions and committees should be charged to each group's separate index code – not to the department that supports or staffs these groups.
 - c. Generally, members of advisory boards, commissions and committees do not need and should not purchase business cards that represent their membership on the group.
 - d. Attendance at regional or national training sessions, seminars or conferences should be rare and absolutely necessary for advisory board members to carry out their duties.
 - e. The following may be appropriate expenditures, depending on the circumstances: mailings, copying, printing, light refreshments, signage, printing, small awards, books, membership dues, office supplies and stipends (as required by State Code or as authorized by the Board of Supervisors)



Loudoun County Government Administrative Policies and Procedures

Title: Travel Procedures

Effective Date: 2/1/05

Number: TRV-03

Date Last Reviewed/Revised: 10/27/09

Expiration Date: 4/30/11

Purpose:

These procedures address allowable and payable travel costs for employees and members of boards and commissions while on official and approved business outside of Loudoun County.

Travel is defined as use of a County vehicle, use of a personal vehicle, use of other forms of transportation, lodging, meals and incidental expenses associated with conducting County business or professional development. This may include, but is not limited to, travel for meetings, conferences, educational workshops, seminars and training, and conventions from which the employee and the County directly benefit.

Payment occurs only for travel expenses that are reasonable and necessary; travel expenses are public information and must be able to sustain the test of public review.

Also refer to the County's Purchasing Policy and Credit Card Policy.

General Guidelines

- A) These procedures apply to all Loudoun County employees and members of boards and commissions.
- B) Each employee and department head is expected to exercise sound and prudent judgment when arranging for, incurring and approving travel expenditures.
- C) Travel expenditures must not exceed a department's total travel budgetary allocation.

Approval and Attendance

- A) All travel must be pre-approved within the department.
- B) Employees should not attend non-County sponsored conferences, training sessions, or seminars if a similar event is to be provided by the County within a reasonable amount of time.

- C) Employees are not guaranteed attendance at conferences and training seminars. Managers and department heads have the authority to approve or disapprove requests for conferences, training, seminars and other business travel. Departments shall provide these opportunities appropriately and fairly.
- D) County Administration approval is required when multiple (more than one) employees are planning on attending an event that is outside of the metropolitan Washington/Baltimore region and will involve overnight travel. This approval is required even if the employees are from different departments.

Transportation

- A) It is expected that the most direct, practical and economical mode and route of travel is arranged and used. Transportation is paid only if it is reasonable and necessary to accomplish the County's business.
- B) County vehicles: County vehicles should be used for day or overnight travel whenever possible. Contact the Motor Pool for procedures regarding the request and use of County vehicles.
- C) Personal vehicles: Personal vehicles should be used for transportation for local, day or overnight travel only when a County vehicle is not available or use of a County vehicle is highly inconvenient. The rate of reimbursement is equal to the rate established by the Internal Revenue Service (IRS). Payment is provided (at the employee's request) for travel in personal vehicles that are necessary during the course of a workday. The distance normally traveled from home to worksite (or the equivalent distance) is not payable. If an employee is required to go home and return to work, the department head, depending on the circumstances, may approve mileage reimbursement.
- D) Airplane, Train, Taxicab, Shuttle Bus, Public Transportation, and Rental Car: It is expected that the most economical and efficient mode and route of travel is used and that all travel is necessary to accomplish the County's business. Transportation should be shared by employees traveling together whenever possible. Rental cars may be used only when necessary for official purposes while traveling. Travel arrangements may be made via the Internet or through a travel agency.
- E) Minor Transportation Expenses: Receipts are not required for minor costs (generally defined as \$10.00 or less per incident) related to travel. This may include, but is not limited to tolls, Metrorail fares, subway fares, bus fares, etc.

Lodging

- A) Accommodations are arranged on a single occupancy basis only, unless there is more than one County employee traveling and a room is being shared. Accommodations are arranged at (or closest to) the site of business. A receipt for lodging expenses will be needed and must be provided to departmental administrative staff upon return from travel.
- B) Lodging for overnight stays must be necessary and reasonable to accomplish the County's business. It is the department head's discretion (with consideration of circumstances, such as distance from home and times that training begins and ends, etc.) as to what constitutes a legitimate need for overnight lodging.

Meals

Prior to traveling, the employee should request a per diem rate for the specific dates of travel as outlined below:

The per diem rate is for meals and incidental expenses related to meals (meal tax and meal tip) while traveling.

Full Days of Travel: For full days of travel, the per diem rate is \$55/day.

Partial Days of Travel: For partial days of travel, per diem rates are:

Morning (generally from 6:00 – 10:00 AM): \$12

Mid-Day (generally, from 11:00 AM – 2:00 PM): \$15

Evening (generally, from 5:00 PM – 9:00 PM): \$28

Upon return from travel, the employee does not need to submit receipts or to itemize meal expenses for the per diem. If the employee did not receive the per diem prior to traveling, a reimbursement up to the per diem rate will be made. See Payment of Travel Expenses.

If meals are provided at the conference, seminar, etc. the employee is expected to deduct the appropriate amount from the per diem (or reimburse the County for the appropriate amount if the per diem was advanced). Managers have the right to review travel plans and expense accountability statements.

See "Payment of Travel Expenses" for explanations related to use of County credit cards, direct billing or cash obtained by an expense advance or reimbursement.

Phone Calls

- A) Business Calls:** While on overnight travel, work-related phone calls (e.g. to the office, to voicemail or other necessary business calls) may be billed to the hotel room. These calls should be only as long as necessary to carry out the County's business.
- B) Non-Business (Personal) Calls:** To pay for personal calls while on overnight travel, employees are generally expected to use phone cards, which are available through Central Telephone. Employees are not expected to return cards in which the full card time has not been used.

If the employee has not had sufficient time prior to the trip to obtain a phone card, personal calls may be charged to the hotel room, but these should be very limited in duration and frequency.

Payment Of Travel Expenses

While the County recognizes that a number of different payment methods (County credit card, direct billing and/or expense reimbursement) may be used when traveling, the employee is responsible for ensuring that the County is not double-billed in any way. As an example, the employee should not accept and keep a full day per diem when one of the day's meals has been charged to a County credit card.

- A) Credit Card:** If a personal or County credit card is used for any purchase, the cardholder must obtain the customer copy of the charge slip **and** a detailed receipt. If a County credit card is used to purchase meals, the customer copy of the charge slip **and** detailed receipts are required. (See Itemized Meal and Incidental Expenses).
- B) Direct Billing:** Airfare, registration fees, lodging, and business-related phone charges should be directly billed to the County.
- C) Expense Reimbursement:** If the employee has allowable and reimbursable business expenses, he/she should request reimbursement within thirty (30) days after completion of the travel by submitting a Travel Reimbursement (TR) iform.

Personal and Non-Allowable Travel Expenses

County resources (including credit cards) are not to be used to process personal and non-allowable travel arrangements and expenditures. The employee must personally pay for these expenses at time of checkout or through direct billing to the employee's residence. Personal and non-allowable travel expenses:

- A) Costs of alcoholic beverages, even during meals;
- B) Personal expenses of any form, such as laundry, haircuts, valet service, gym usage or personal phone calls;
- C) Any illegal activity, such as traffic tickets;
- D) Gambling;
- E) Expenses for any social or recreational activities, such as golf, tours, movies, etc.;
- F) Insurance premiums paid by the traveler;
- G) Any funds or personal belongings lost or stolen;
- H) Expenses incurred if travel stay has been extended due to personal choice or if an additional personal side trip accompanies the County's business travel;
- I) Expenses related to guests (although the employee should contact his/her buyer if this does not meet the employee's traveling needs).

Responsible Department: Management and Financial Services



Loudoun County Government Administrative Policies and Procedures

Title: Allowable Expenditure of County Funds	Effective Date: 9/3/03
Number: ACC-01	Date Last Reviewed/Revised: 5/21/09
	Expiration Date: 5/30/10

Purpose:

The purpose of this policy is to provide guidelines regarding allowable and acceptable expenditures of County funds. These guidelines apply regardless of the payment method, e.g. credit card, cash, check, purchase order, etc. These guidelines also apply regardless of the location in which the expenditure occurs, e.g. in Loudoun, in metro area, on day travel and on long-distance travel. Also refer to the County's Travel Policy and Phone Policy.

Guidelines:

1. Any goods or services purchased with County funds must be solely for the benefit of the County.
2. Expenditures must be necessary for the conduct of County business and for the support of a County function or service.
3. The accounting of all expenditures is public information and subject to public scrutiny. As such, all employees making or authorizing the purchase of goods or services should be prepared, if needed, to justify or defend the expenditure.
4. It is the responsibility of all employees to adhere to these guidelines. All Department Heads must ensure that expenditures in their departments meet these guidelines.
5. County funds and resources must not be used to process personal transactions of any form (including personal phone calls) even if they occur in concert with a business transaction/use. The employee must personally arrange and pay for any personal transactions.
6. Meals purchased locally are allowable only in the context of meals designated as working ones by the Department Head. This guideline should be applied very prudently and must be approved by the Department Head.
7. The following are non-allowable expenses:
 - Alcoholic beverages, including those consumed with meals;

- Any illegal activity, such as traffic tickets;
- Gambling;
- Personal expenses of any form;
- Expenses for social or recreational events or activities, unless expressly authorized and approved by the County Administrator, such as funds to support an employee picnic
- Expenses related to personal gifts.

Responsible Department/Division:

County Administration/Department of Management and Financial Services